1939-40 File No. 3559/36

PUBLIC WORKS DEPARTMENT

B CLASS El. ~~M~~ BRANCH

Subject:— Electric Supply
Havari
Annual accounts for -

B[K]

File No. 3559/36-M

Std. Scott. Slip 24-B a.

G. R., G. D., No. 2108, dated 22-6-22.]

Std. Sectt. 78 e.

DOCKET SHEET

Subject:—

File No. 3559/36

PW DEPT.

M BRANCH.

References:—

Date.	To whom sent.	Notes and instructions.

Examination and audit of the accounts of Electric Supply undertakings in the Province of Bombay: Orders regarding the —.

GOVERNMENT OF BOMBAY.

PUBLIC WORKS DEPARTMENT.

Resolution No. 2581/36.

Bombay Castle, 12th April 1939.

Letter from the Electrical Engineer to Government, No. L.A. 31/827, dated the 11th June 1938, as under :—

"I have the honour to request a reference to Government Order, Public Works Department, No. 12495, dated the 21st December 1917, regarding the examination and audit of certain Supply Companies in the Province of Bombay by Messrs. A. F. Ferguson & Company, and the terms of the order. With regard to the remaining Supply Companies, Government have so far accepted the audit of the respective Supply Companies' Auditors.

"2. In view of the many discrepancies which have been brought to light in the audit of the Supply Companies under Government Resolution, Public Works Department, No. 1986/36, dated 20th December 1937, by Mr. Das Gupta, I specially request that Government will be pleased to arrange for the appointment of an Accounts Officer of the Indian Audit and Accounts Service, Class I, to carry out the annual examination and audit of the Electric Supply undertakings for which licenses and sanctions have been granted in the Bombay Province. At the present time, there are 67 Companies which will require to be audited annually, and Government are empowered under Clause II of the Schedule to the Indian Electricity Act, 1910, to make a charge for the examination and audit of the Supply Companies' accounts, which should amply pay for the services of the Accounts Officer in question."

Read memorandum from the Accountant General, Bombay, No. 586, dated the 5th August 1938.

Read memorandum from the Electrical Engineer to Government, No. L.A. 31/1900, dated the 7th September 1938.

Read memorandum from the Accountant General, Bombay, No. OA/1007, dated the 9th November 1938.

Read memorandum from the Electrical Engineer to Government, No. L.A. 31/3092, dated the 15th December 1938.

Read memoranda from the Accountant General, Bombay, Nos. OA/1202 and 1271, dated the 11th February 1939 and 20th March 1939 respectively.

Read letter from the Electrical Engineer to Government, No. L.A. 31/4164, dated the 20th March 1939.

RESOLUTION.—In pursuance of the powers conferred by clause II (*a*) of the Schedule to the Indian Electricity Act, 1910, and in supersession of all previous orders in this behalf, the Government of Bombay is pleased to direct that the annual statement of accounts of the electrical undertakings mentioned in the accompanying statement shall, before being rendered to Government under Section 11 of the Act, be examined and audited by the Accountant General, Bombay. The year of the accounts from which the audit should commence in respect of each concern and the audit fee which should be recovered in each case from the licensee or sanction-holder concerned are shown in columns 4 and 5 of the statement. The fees will be subject to revision after three years.

2. The licensees and sanction-holders concerned should be asked to furnish three copies of their annual statement of accounts to the Accountant General, Bombay, and one copy to the Electrical Engineer to Government direct. After the audit is completed in each case, the Accountant General should transmit one copy of the statement of accounts with his report thereon to Government.

By order of the Governor of Bombay,

R. H. HAMMETT,
Deputy Secretary to Government.

[*P.T.O.*

To

The Finance Department.
The Commissioners of Divisions.
All District Magistrates.
The Electrical Engineer to Government.
The Accountant General, Bombay.
The Electrical Licensees and sanction-holders (by letter).

No. of 1939.

Copy forwarded for information and guidance to

Accompaniment to Government Resolution, Public Works Department, No. 2581/36, dated the 12th April 1939.

Serial No.	Title of the license.	Name and address of the licensee or sanction-holder.	Year of accounts from which the audit by the Accountant General should be commenced.	Audit fee to be charged to the licensee or sanction-holder.
				Rs.
1	The Bombay Electric License, 1905.	The Bombay Electric Supply & Tramways Company, Ltd., Electric House, Fort, Bombay.	Year ending 31st December 1937.	750
2	The Bombay (Hydro-Electric) License, 1907.	The Tata Hydro-Electric Power Supply Company, Ltd., Agents, Messrs. Tata Hydro Electric Agencies, Ltd., Bombay House, Bruce Street, Fort, Bombay.	Year ending 30th June 1938.	750
3	The Ahmedabad City Municipality and District Local Board Electric License, 1911.	The Ahmedabad Electricity Company, Ltd., Agents, Messrs. Killick Nixon & Company, Home Street, Fort, Bombay.	Year ending 30th September 1938.	750
4	The Poona Electric License, 1917.	The Poona Electric Supply Company, Ltd., Managing Agents, The United Eastern Agencies, Ltd., Bombay House, 24, Bruce Street, Fort, Bombay.	Year ending 31st December 1937.	750
5	The Surat City Municipality and District Local Board Electric License, 1918.	The Surat Electricity Company, Ltd., Agents, Messrs. Killick Nixon & Company, Home Street, Fort, Bombay.	Year ending 31st December 1938.	750
6	The Andhra Valley (Hydro-Electric) License, 1919.	The Andhra Valley Power Supply Company, Ltd., Agents, Messrs. Tata Hydro Electric Agencies, Ltd., Bombay House, Bruce Street, Fort, Bombay.	Year ending 30th June 1938.	750
7	The Nila Mula Valley (Hydro-Electric) License, 1921.	The Tata Power Company, Ltd., Agents, The Tata Hydro Electric Agencies, Ltd., Bombay House, Bruce Street, Fort, Bombay.	Do. ...	750
8	The Sholapur Electric License, 1921.	The Sholapur Spinning and Weaving Company, Ltd., Standard Building, Hornby Road, Bombay.	Year ending 31st March 1939.	250
9	The Broach Electric License, 1922.	The Broach Electric Supply & Development Corporation, Ltd., Agents, The United Eastern Agencies, Ltd., Bombay House, 24, Bruce Street, Fort, Bombay.	Year ending 31st December 1937.	250
10	The Godhra Electric License, 1922.	The Godhra Electricity Company, Ltd., Lal Bungalow, Shahpur, Ahmedabad.	Year ending 31st March 1939.	750
11	The Rander Electric License, 1924.	The Rander Electric Supply Company, Ltd., Lal Baug, Rander (District Surat).	Do. ...	250
12	The Hubli Electric License, 1924.	The Hubli Electricity Company, Ltd., Hubli.	Do. ...	250

3

Serial No.	Title of the license.	Name and address of the licensee or sanction-holder.	Year of accounts from which the audit by the Accountant General should be commenced.	Audit fee to be charged to the licensee or sanction-holder.
				Rs.
13	The Bombay Suburban Electric License, 1926.	The Bombay Suburban Electric Supply Ltd., Agents, Messrs. Killick Nixon & Company, Home Street, Fort, Bombay.	Year ending 31st March 1938.	750
14	The Bijapur Electric License, 1926.	The Bijapur Electric Supply Company, Bijapur.	Year ending 31st March 1939.	250
15	The Dharwar Electric License, 1926.	The Dharwar Electric Supply Company, Ltd., Dharwar.	Do. ...	250
16	The Thana Electric License, 1927.	The Thana Electric Supply Company, Ltd., Kishore Building, 523, Kalbadevi Road (Opp. Edward Theatre), Bombay.	Do. ...	250
17	The Jalgaon Electric License, 1928.	The Jalgaon Electric Supply Company, Ltd., 17-B, Elphinston Circle, Fort, Bombay.	Do. ...	250
18	The Dhulia Electric License, 1928.	The Dhulia Electric Supply Company, Ltd., 50-56, Custom House Road, Fort Bombay.	Do. ...	250
19	The Kalyan Electric License, 1929.	The Kalyan Electric Supply Company, Ltd., Govind Wadi, Kalyan.	Year ending 31st March 1938.	250
20	The Lonavla-Khandalla Electric License, 1929.	The Lonavla-Khandalla Electric Supply Company, Ltd., 91, Appollo Street, Fort, Bombay.	Year ending 30th June 1938.	250
21	The Nadiad Electric License, 1929.	The Nadiad Electric Supply Company, Ltd., 91, Apollo Street, Fort, Bombay.	Year ending 31st March 1939.	250
22	The Panvel Taluka Electric License, 1930.	The Panvel Taluka Electric Development Company, Ltd., 91, Apollo Street, Fort, Bombay.	Year ending 30th September 1938.	250
23	The Nasik-Deolali Electric License, 1930.	The Nasik-Deolali Electric Supply Company, Ltd., Managing Agents, The United Eastern Agencies, Ltd., Bombay House, 24, Bruce Street, Fort, Bombay.	Year ending 31st December 1937.	250
24	The Ahmednagar Electric License, 1931.	The Ahmednagar Electric Supply Company, Ltd, Ahmednagar.	Year ending 31st March 1938.	250
25	The Amalner Electric License, 1931.	The Amalner Electric Supply Company, Ltd., 24, Bombay House, Bruce Street, Fort, Bombay.	Do. ...	250
26	The Belgaum Electric License, 1932.	The Amalgamated Electricity (Belgaum), Ltd., 17-B, Elphinstone Circle, Fort, Bombay.	Do. ...	250
27	The Baramati Electric License, 1932.	The Baramati Electric Supply Company, Ltd., Baramati (District Poona).	Do. ...	250
28	The Bulsar Electric License, 1932.	The Amalgamated Electricity Company Ltd., (Bulsar Branch) 17-B, Elphinstone Circle, Fort, Bombay.	Do. ...	250
29	The Bagalkot Electric License, 1932.	The Bagalkot Electric Supply Company, Bagalkot.	Do. ...	250
30	Sanction for Electric Supply at Yeola, 1933.	The Yeola Electric Supply Company, Ltd., 15, Forbes Street, Fort, Bombay.	Do. ...	250
31	The Kapadwanj Electric License, 1933.	Mr. U. A. Bakerbhai, C/o The Kapadwanj Electricity Company, Ltd., Power House, Kapadwanj.	Do. ...	250
32	The Barsi Electric License, 1933.	The General Engineering Corporation, Ltd., 91, Apollo Street, Fort, Bombay.	Year ending 31st March 1939.	250
33	The Bhusawal Electric License, 1933.	The Bhusawal Electricity Company, Ltd., 17-B, Elphinstone Circle, Bombay.	Year ending 31st March 1938.	250
34	Sanction for Electric Supply at Sangamner, 1933.	Narayan Rajanna Penta, Esq., C/o The Sangamner Electric Supply Company, Ltd., Station Road, Ahmednagar.	Year ending 31st March 1939.	250
35	The Viramgam Electric License, 1933.	The Viramgam Electric Supply Company, Ltd., Viramgam (Kathiawar).	Year ending 31st December 1938.	250

Serial No.	Title of the license.	Name and address of the licensee or sanction-holder.	Year of accounts from which the audit by the Accountant General should be commenced.	Audit fee to be charged to the licensee or sanction-holder.
				Rs.
36	The Satara Electric License, 1933.	The Satara Electric Supply Company, Ltd., 43, Bhavani Peth, Satara.	Year ending 31st December 1938.	250
37	The Malegaon Electric License, 1933.	The Malegaon Electricity Company, Ltd., 17-B, Elphinstone Circle, Bombay.	Year ending 31st March 1938.	250
38	The Karad Electric License, 1933.	The Karad Electric Supply Company, Ltd., Karad (Satara).	Year ending 31st March 1939.	250
39	The Matheran Electric License, 1934.	The Matheran Electric Supply Company, Ltd., 91, Apollo Street, Fort, Bombay.	Do. ...	250
40	Sanction for Electric Supply at Nipani, 1934.	Messrs. Baria & Javeri, C/o The Nipani Electricity Company, 17-B, Elphinstone Circle, Fort, Bombay.	Year ending 31st March 1938.	250
41	Sanction for Electric Supply at Haveri, 1934.	Mr. N. D. Nerurkar, 350, Thalakwadi, Belgaum.	Do. ...	250
42	Sanction for Electric Supply at Ilkal, 1935.	R. R. Karlekar, Esq., C/o The Ilkal Electricity Company, Ilkal.	Do. ...	250
43	The Chalisgaon Electric License, 1935.	The Chalisgaon Electricity Company, 17-B, Elphinstone Circle, Bombay.	Do. ...	250
44	The Nandurbar Electric License, 1935.	The Nandurbar Electric Supply Company, Ltd., Bombay House, Bruce Street, Fort, Bombay.	Year ending 31st March 1939.	250
45	Sanction for Electric Supply at Sinnar, 1935.	Messrs. Bhatt, Deshpande & Company, Sinnar (District Nasik).	Do. ...	250
46	Sanction for Electric Supply at Dohad, 1936.	Messrs. Shroff & Company, C/o The Consolidated Electric Agencies, Ltd., 17-B, Elphinstone Circle, Bombay.	Do. ...	250
47	The Gadag Electric License, 1936.	Messrs. Manvi Bros., Gadag ...	Year ending 31st March 1938.	250
48	The Anand Electric License, 1936.	The Anand Electric Supply Company, Ltd., Managing Agents Messrs. J. B. Maneckji & Company, 91, Apollo Street, Fort, Bombay.	Year ending 31st March 1939.	250
49	The Bassein Electric License, 1936.	The Bassein Electricity Company, Ltd., Union Bank Building, 76-80, Apollo Street, Fort, Bombay.	Do. ...	250
50	The Manmad Electric License, 1936.	The Manmad Electric Supply Company, Ltd., 15, Forbes Street, Fort, Bombay.	Do. ...	250
51	The Bhiwandi Electric License, 1936.	The Amalgamated Electricity Company (Belgaum) Ltd., 17-B, Elphinstone Circle, Fort, Bombay.	Year ending 31st March 1938.	250
52	The Wai Electric License, 1937.	The Panchgani Electric Supply Company, Ltd., 96, Duncan Road, Byculla, Bombay.	Year ending 31st March 1939.	250
53	The Byadgi Electric License, 1937.	Messrs. Manvi Bros., Gadag	Do. ...	250
54	The Junnar Electric License, 1937.	Mr. N. P. Thopate, C/o Bhor Electric Supply Company, Bhor.	Do. ...	250
55	The Udwada Wapi Electric License, 1937.	Mr. Dinshaw Sorabji Damania, C/o Messrs. Reiyamand Engineering Company, Central Bank Building, Fort, Bombay.	Do.	250
56	The Igatpuri Electric License, 1937.	Mr. M. S. Pandit, C/o Messrs. Pandit & Company, 15, Forbes Street, Fort, Bombay.	Do. ...	250
57	The Mahad Electric License, 1937.	Messrs. Oka Bros. & Thopate Company, Mahad, District Kolaba.	Do. ...	250
58	Sanction for Electric Supply at Mahableshwar, 1938.	Kaikobad Cowasji Dinshaw, Esq., Sorabjee C. Petit, Esq., Sir Jamshetji Jejeebhoy, Bart, Petit Building, 352, Hornby Road, Bombay.	Do. ...	250

5 3559/36

No. 2881/36.M.
Public Works Department.
Bombay Castle, 29th April 1939.

From

R.H.Hammett, Esquire,M.Inst.C.E.,I.S.E.,
Deputy Secretary to the Government of Bombay,
Public Works Department.

To

Mr.N.D.Nerurkar,
350 Thalakwadi,Belgaum.

Name Electric Supply —

Subject:-Audit of the annual statement of accounts.

Dear Sir/~~Sirs~~,

I am directed to refer to Government letter No.2409/36-M, dated the 7th November 1938 on the subject mentioned above and to state that Government have decided under clause II(a) of the Schedule to the Indian Electricity Act, 1910, that the annual statement of accounts of your undertaking shall,before being rendered to Government , be examined and audited by the Accountant General,Bombay and that a fee of Rs 250/- shall be paid by you on demand to the Accountant General,Bombay, for the audit work in question. The fee payable by you will be subject to revision after three years.

2. As required by clause II (b) of the Schedule to the Act,you should afford to the Accountant General,Bombay,his assistants and clerks, access to all such books and documents relating to your undertaking as are necessary for the purposes of the audit and should,when required, furnish to them all vouchers and such information and explanations as are requisite for that purpose and afford to them all facilities for the proper execution of their duty.

3. Three copies of the statement of accounts of your undertaking for the year ending the 31st March 1938 made up in the forms set forth in Annexure V to the Indian Electricity Rules, 1937,together with the statement of technical data, should be forwarded to the Accountant General,Bombay, and one copy to the Electrical Engineer to Government direct within one month from the date of this letter. The accounts ~~before the 1st July/October 1939~~ for the subsequent years should be likewise forwarded within six months from the date upto which the accounts are made up. In forwarding the statement of accounts to the Accountant General,Bombay, you should intimate to that officer the place at which the accounts are maintained and will be available for audit. It is requested that in column 3 of Statement IX the information regarding kilowatt-hours sold by special contract should be given in two separate sub-columns as shown below:-

By special contract.

For lighting purposes.	For power purposes.
3 (a)	3 (b)

Yours faithfully,

Deputy Secretary to the Government of Bombay,Public Works Department.

D.A.-Nil.

25/4/39

ISSUED
2- MAY 1939

Belgaum.

3rd June 1939.

From:-

N. D. Nerurkar, Esq.,
Electrical Engineer,
Thalakwadi, Belgaum.

To

The Deputy Secretary to the
Government of Bombay,
Public Works Department, Bombay.
BOMBAY.

Subject:- Haveri Electric Supply.
Audit of the annual Statement of account.

Dear Sir,

With reference to your No. 2581/36 M. dated 29th April 1939, regarding the above subject, I have the honour to state as follows :-

I am unable to comply with the demand for the submission of the statement of accounts of the Haveri Electric Supply, for the year ending 31st March 1938. As I am only a sanction holder, I don't think the question of audit arises in my case. If, however, Government is of opinion that even sanction holders are bound under the law for the audit of their accounts, I request that I may be informed accordingly and then I will be able to make arrangements for submission of accounts in the prescribed forms for the year beginning with 1st April 1938. I may kindly be excused for my inability for the present.

I beg to remain,
Sir,
Yours faithfully,
N. D. Nerurkar

Submitted with the necessary draft- Letter for approval

10.6.39

13/6.

PUBLIC WORKS DEPARTMENT
File No. 3559/36
- 7. JUN. 1939
Serial No. 13686

7/6

9/6

7-6-39

9/6

9 35-59/36

No. 35-59/36 m
BC 12th June 1939

To

N. D Nerurkar, Esq,
350, Thalakwadi,
Belgaum.

Dear Sir

Haveri El. Supply.
Audit of annual statement of accounts.

With reference to your letter dated the 3.6.1939, I am directed to state that under Clause VI of the Schedule to the Sanction granted to you under Govt. No. 6451/27, dated 5-11-34, the provisions of inter alia section 11 of the I.E Act 1910, and Clause II of the Schedule to the Act are applicable to you, as if you were a licensee. I am therefore to request you to comply with the instructions issued under S I No. 25-81/36 m, dated the 29-4-39.

Yours faithfully,

GR.
10-6-39

17/6.

× will be sent up of reg.

ISSUED
15 JUN. 1939
Secy

It is requested that, in future communications on this subject, the No. and date of this letter, and the distinguishing letters above the No. as given opposite, may be quoted, and the reply addressed to—

THE ACCOUNTANT GENERAL,
QUEEN'S ROAD, BOMBAY.

Tel. address :—ACCOUNTS.

No. A/254/302 A. G. 37.

OFFICE OF THE ACCOUNTANT GENERAL,
QUEEN'S ROAD,

Bombay, JUN 6 - 1940. *19*

FROM

THE ACCOUNTANT GENERAL,
(O.A.D.) BOMBAY,

To

The Secretary to Government,
Public Works Department,
Bombay.

Subject :— Havery Electric Supply Company-
Accounts for the years 1937-38 and
1938-39.

SIR,

I have the honour to invite a reference to this office endorsements No. O.A.729 and O.A.742, dated 1st December 1939 on the subject noted above and to state that the accounts of the Company for 1937-38 and 1938-39 have not yet been received in this office. The inordinate delay in the presentation of the accounts is brought to the special notice of Government.

I have the honour to be,

Sir,

Your most obedient servant,

P. Sivaramakrishnan

Examiner, Outside Audit.

PUBLIC WORKS DEPARTMENT
File No. 3559/36
6 - JUN 1940
Serial No. 12476

(M.B.) Submitted.

2. Mr.Nerurkar was granted under G.N.No.6451/ 27, dated the 5-11-34, a Sanction for the supply of electrical energy to the town of Haveri. Under clause VI of the Schedule to the Sanction, the pro - visions of section 11 of the I.E.Act, 1910, and Clause II of the Schedule to the Act were made applicable to him. Mr.Nerurkar was accordingly requested in G.L.No. 2581/36-M, dated the 29-4-39 to submit, within one month from that date, his accounts up to 31-3-38 to the A.G., Bombay, for audit. The A.G., Bombay, now reports that the accounts for the year 1937-38 and 1938-39 have not been recd. by him. The sanction granted to Mr. Nerurkar has since been revoked and he has been granted a license instead with effect from 30-4-1940. In the circum - stances, the El.Engr. to Govt. may be requested to advise the steps to be taken for the submission of the accounts for the year 1937-38 and 1938-39.

ELECTRICAL ENGINEER
TO GOVERNMENT
Inwd. No. 1689
5 JUL 1940
P. W. D., BOMBAY

Below U.O.R. No.3559/36 dated the 22nd June 1940.
from Government in the Public Works Department.

No.4464/1122 of 1940.
Bombay, 5th July 1940.

Returned, with compliments.

2. As the sanction granted under Section 28 of the Indian Electricity Act, 1910, to Mr. Nerurkar has since been revoked and a regular license under Section 3 of the Act granted to him on the 30th April 1940, the submission of accounts for the years 1937-38 to 1939-40 cannot be insisted on. He may be asked to submit an annual statement of accounts for the year ending 31-3-1941, before the due date, the 1st October 1941.

Electrical Engineer to Govt.

DFP.

Submitted with reference to the office note at p 13 ante.

2. These papers may now be shown rec. to the Examiner, O. A. with reference to his letter P 11 No. O A 284/300 dated the 6-6-40.

3. With regard to the last sentence of the El. Supt. memo overleaf, it may be stated that in the letter forwarding the Haveri El. License, Mr Nerurkar has already been requested to submit his annual accounts made up to 31st March each year to the A.G. Bbay before the 1st Oct. of the same year for examination & audit.

C.R. 18-7-40

18/7

× U.O. to Examiner, Outside Audit 11-7-40

× file 1567/36

PUBLIC WORKS DEPARTMENT
File No. 3559/36
18. JUL. 1940
Serial No. 15431

M.B. 19/7

A.i 19/7

× with copy of ref

PUBLIC WORKS DEPARTMENT
File No. 3559/36
5- JUL. 1940
Serial No. 14677

5/7

18/7

5-7-40

18-7-40

Accountant General's Office:

Seen and returned.

17/7/40

Examiner, Outside Audit.

U.O.R. to Govt. P.W.D.

No.O.A.284/500 Bombay, the 1940

Submitted.

2. These papers may now be recorded.

GR
20.7.40

✓ Dyer

JK
File
24/7/40